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TERREBONNE PARISH SHERIFF  
HOUMA, LOUISIANA

Financial Report

Year Ended June 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 0 5 2000

TERREBONNE PARISH SHERIFF  
HOUMA, LOUISIANA

Year Ended June 30, 1999

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**FINANCIAL SECTION**

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# Bergeron & Lanaux

— CERTIFIED PUBLIC ACCOUNTANTS —  
A PROFESSIONAL CORPORATION

CLAUDE E. BERGERON, CPA  
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MICHAEL D. BERGERON, CPA

## INDEPENDENT AUDITOR'S REPORT

The Honorable Jerry L. Larpenter  
Terrebonne Parish Sheriff  
Houma, Louisiana

We have audited the accompanying general purpose financial statements of the Terrebonne Parish Sheriff, as of June 30, 1999, and for the year then ended. These general purpose financial statements are the responsibility of the Terrebonne Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Terrebonne Parish Sheriff, as June 30, 1999, and the results of its operations for the year ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated December 8, 1999, on our consideration of the Terrebonne Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The Terrebonne Parish Sheriff has not presented the disclosures required by Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, as amended by Governmental Accounting Standards Board Technical Bulletin 99-1, that the Governmental Accounting Standards Board has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance the Terrebonne Parish Sheriff is or will become year 2000 compliant, that the Terrebonne Parish

Sheriff's year 2000 remediation efforts will be successful in whole or in part, or the parties with which the Terrebonne Parish Sheriff does business are or will become year 2000 compliant.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Terrebonne Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Bergeron & Lanoux*

December 8, 1999

TERREBONNE PARISH SHERIFF

Houma, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups  
June 30, 1999

	Governmental Fund Types			Fiduciary Fund Type	Account Groups			Memorandum (Memorandum only) Total
	General	Capital	Debt		General	Fixed	Long-Term Obligations	
		Projects Fund	Service Fund					
<b>ASSETS AND OTHER DEBITS</b>								
Cash & interest-bearing deposits	\$ 2,636,114	\$ 476,897	\$ 314,918	\$ 1,658,950	\$ -	\$ -	\$ -	\$ 5,086,879
Property and rights held under deferred compensation plan	-	-	-	290,991	-	-	-	290,991
Due from other governmental units	901,855	-	-	-	-	-	-	901,855
Other receivables	537	-	-	-	-	-	-	537
Inventory	4,781	-	-	-	-	-	-	4,781
Vehicles, furniture, and equipment	-	-	-	-	3,817,590	-	-	3,817,590
Amount available in debt service fund	-	-	-	-	-	314,918	-	314,918
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-	967,038	-	967,038
Total assets	\$ 3,543,287	\$ 476,897	\$ 314,918	\$ 1,949,941	\$ 3,817,590	\$ 1,281,956	\$ -	\$ 11,384,589

LIABILITIES AND FUND EQUITY

Liabilities:								
Accounts payable	\$ 132,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,853
Accrued employee benefits - estimated liability for outstanding medical claims	45,050	-	-	-	-	-	-	45,050
Due to taxing bodies and others	-	-	-	1,607,517	-	-	-	1,607,517
Obligations to employees under deferred compensation plan	-	-	-	290,991	-	-	-	290,991
Due to prisoners	-	-	-	51,433	-	-	-	51,433
General obligation bonds	-	-	-	-	-	1,200,000	-	1,200,000
Judgments payable	200,000	-	-	-	-	60,786	-	260,786
Capital leases payable	-	-	-	-	-	21,170	-	21,170
Total liabilities	377,903	-	-	1,949,941	-	1,281,956	-	3,609,800
Fund equity:								
Investment in general fixed assets	-	-	-	-	3,817,590	-	-	3,817,590
Fund Balances:								
Reserved for inventory	4,781	-	-	-	-	-	-	4,781
Reserved for capital outlay	-	476,897	-	-	-	-	-	476,897
Reserved for debt service	-	-	314,918	-	-	-	-	314,918
Unreserved - undesignated	3,160,603	-	-	-	-	-	-	3,160,603
Total fund equity	3,165,384	476,897	314,918	-	3,817,590	-	-	7,774,789
Total liabilities and fund equity	\$ 3,543,287	\$ 476,897	\$ 314,918	\$ 1,949,941	\$ 3,817,590	\$ 1,281,956	\$ -	\$ 11,384,589

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund Balance  
All Governmental Fund Types

Year Ended June 30, 1999

	General Fund	Capital Projects Fund	Debt Service Fund	(Memorandum only) Total
<b>Revenues:</b>				
Ad valorem taxes	\$ 2,259,121	\$ -	\$ -	\$ 2,259,121
Sales taxes	7,059,571	-	-	7,059,571
Intergovernmental revenues:				
Federal grants	148,132	-	-	148,132
State D.A.R.E. grant	68,248	-	-	68,248
State training grant	5,000	-	-	5,000
State revenue sharing, net	212,124	-	-	212,124
State supplemental pay	467,700	-	-	467,700
State gaming revenue	560,618	-	-	560,618
Local government	168,682	-	-	168,682
Fees, charges, and commissions for services:				
Commissions and contract service	315,992	-	-	315,992
Civil and criminal fees	696,359	-	-	696,359
Court attendance	22,500	-	-	22,500
Court awards	39,387	-	-	39,387
Transporting prisoners	45,579	-	-	45,579
Feeding and keeping prisoners	2,216,548	-	-	2,216,548
Commissary sales	57,880	-	-	57,880
Other	305,992	-	-	305,992
Miscellaneous:				
Interest	54,405	5,605	7,485	67,495
Other	34,397	-	-	34,397
Total revenues	<u>14,738,235</u>	<u>5,605</u>	<u>7,485</u>	<u>14,751,325</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services and related benefits	8,335,207	-	-	8,335,207
Operating services	1,770,135	-	-	1,770,135
Operation and maintenance	3,191,010	5	-	3,191,015
Debt service:				
Principal	8,423	-	300,000	308,423
Interest	3,779	-	63,855	67,634
Capital outlay	799,912	52,301	-	852,213
Total expenditures	<u>14,108,466</u>	<u>52,306</u>	<u>363,855</u>	<u>14,524,627</u>
Excess (deficiency) of revenues over expenditures	629,769	(46,701)	(356,370)	226,698
Other financing sources (uses):				
Capital lease financing	27,391	-	-	27,391
Transfers from other funds	-	-	331,760	331,760
Transfers to other funds	(331,760)	-	-	(331,760)
Total other financing sources (uses)	<u>(304,369)</u>	<u>-</u>	<u>331,760</u>	<u>27,391</u>
Excess of revenues and other sources over (under) expenditures and other uses	325,400	(46,701)	(24,610)	254,089
Fund balance at beginning of year	<u>2,839,984</u>	<u>523,598</u>	<u>339,528</u>	<u>3,703,110</u>
Fund balance at end of year	<u>\$ 3,165,384</u>	<u>\$ 476,897</u>	<u>\$ 314,918</u>	<u>\$ 3,957,199</u>

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget (GAAP Basis) and Actual  
General Fund

Year Ended June 30, 1999

	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ 2,300,000	\$ 2,259,121	\$ (40,879)
Sales taxes	7,150,000	7,059,571	(90,429)
Intergovernmental revenues:			
Federal grants	69,500	148,132	78,632
State D.A.R.E. grant	100,000	68,248	(31,752)
State training grant	45,000	5,000	(40,000)
State revenue sharing, net	212,124	212,124	-
State supplemental pay	415,000	467,700	52,700
State gaming revenue	535,000	560,618	25,618
Local government	178,300	168,682	(9,618)
Fees, charges, and commissions for services:			
Commissions and contract service	432,000	315,992	(116,008)
Civil and criminal fees	553,250	696,359	143,109
Court attendance	20,000	22,500	2,500
Court awards	-	39,387	39,387
Transporting prisoners	45,000	45,579	579
Feeding and keeping prisoners	2,170,000	2,216,548	46,548
Commissary sales	57,000	57,880	880
Other	241,355	305,992	64,637
Miscellaneous:			
Interest	50,595	54,405	3,810
Other	-	34,397	34,397
Total revenues	14,574,124	14,738,235	164,111
Expenditures:			
Current:			
Public safety:			
Personal services and related benefits	8,125,540	8,335,207	(209,667)
Operating services	1,663,500	1,770,135	(106,635)
Operation and maintenance	3,376,200	3,191,010	185,190
Debt service:			
Principal	-	8,423	(8,423)
Interest	-	3,779	(3,779)
Capital outlay	645,700	799,912	(154,212)
Total expenditures	13,810,940	14,108,466	(297,526)
Excess (deficiency) of revenues over expenditures	763,184	629,769	(133,415)
Other financing sources (uses):			
Capital lease financing	-	27,391	27,391
Transfers to other funds	(332,000)	(331,760)	240
Total other financing sources (uses)	(332,000)	(304,369)	27,631
Excess of revenues and other sources over (under) expenditures and other uses	\$ 431,184	325,400	\$ (105,784)
Fund balance:			
Beginning of year		2,839,984	
End of year		\$ 3,165,384	

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements

1) Summary of Significant Accounting Policies

The Terrebonne Parish Sheriff (Sheriff) serves a four year term as the chief executive officer for the law enforcement district and ex-officio tax collector of the parish as provided by Article V, Section 27 of the Louisiana Constitution of 1974. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff is responsible for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, and serves the residents of the parish through the establishment of neighborhood watch programs and anti-drug abuse programs. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen's licenses and fines, costs and bond forfeitures imposed by the district court.

The accounting and reporting policies of the Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

a) Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, and activities, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish consolidated government as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish consolidated government, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

b) Fund Accounting

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are an ad valorem tax and sales tax levied by the law enforcement district. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Capital Projects Fund

The capital projects fund is used to account for financial resources to be used for the acquisition or construction of capital assets.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes and fees. Disbursements from these funds are made to various parish agencies, litigants in suits, or others, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

c) General Fixed Assets and General Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish consolidated government are not recorded within the Sheriff's general fixed assets account group. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Automobiles awarded to the Terrebonne Parish Sheriff's office by court award are carried in fixed assets at their fair market value. Donated or awarded amounts are immaterial in relation to total fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligations account group, not in the General Fund. The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

d) Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the Agency Funds which are prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

Sales taxes are considered "measurable" when in the hands of the Sales Tax Collector and are recognized as revenue at that time. Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term obligations are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources

General fixed assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition. Also, proceeds from long-term debt are recognized as other financing sources when received.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

e) Budget and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the general purpose financial statements:

1. The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff.

f) Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

g) Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and commodities granted by the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

h) Vacation and Sick Leave

All employees of the Sheriff's office, with over one year of service, earn five days of sick leave. Office employees earn 10 days of vacation leave each year; all other employees earn 14 days of vacation leave each year.

Vacation and sick leave cannot be accumulated and must be used in the year earned. Payment is not made for unused leave upon retirement or termination of employment. Any liability the Sheriff might have in this regard at June 30, 1999 is considered immaterial; therefore, no liability has been recorded in the accounts.

i) Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Sheriff as an extension of formal budgetary integration in the funds.

j) Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

k) Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific use.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1999, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$5,086,879 as follows:

Demand deposits and cash on hand	\$ 310,053
Interest-bearing deposits	<u>4,776,826</u>
Total	<u>\$ 5,086,879</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 1999, are secured as follows:

Bank balances	<u>\$ 5,908,592</u>
Federal deposit insurance	\$ 806,828
Pledged securities (Category 3)	<u>20,178,472</u>
Total secured deposits	<u>\$ 20,985,300</u>
Excess of secured deposits over bank balances	<u>\$ 15,076,708</u>

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish consolidated government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following calendar year. The taxes are based on assessed values determined by the Tax Assessor of Terrebonne Parish Consolidated Government and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1999, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 7.58 mills on property with assessed valuations totaling \$312,754,147.

Total law enforcement taxes levied during 1999 were \$2,370,677.

4) Due From Other Governmental Units

Amounts receivable at June 30, 1999, consist of the following:

	General Fund
Sales taxes	\$ 536,249
Maintenance of prisoners	215,977
Grants receivable	41,857
Ad valorem taxes	4,642
Commissions on video poker	58,696
Court attendance, civil and criminal fees	43,192
Other	1,242
	<u>\$ 901,855</u>

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

5) Changes in General Fixed Assets

A summary of changes in general fixed assets (vehicles, office furniture and equipment) follows:

Balance at June 30, 1998	\$ 3,163,789
Additions:	
Purchases	824,471
Court awards	350
Reductions	(171,020)
Balance at June 30, 1999	<u>\$ 3,817,590</u>

6) Pension Plans

Substantially all employees of the Sheriff's office are members of the Sheriff's Pension and Relief Fund ("System"), a cost sharing, multiple-employer public employee retirement system (PERS), controlled and administered by a separate board of trustees.

Plan Description. The System provides retirement benefits as well as disability and survivor benefits. Twelve years of service credit is required to become vested for retirement benefits and ten years to become vested for disability benefits for a non-service related disability. There are no service requirements for service related disability or survivor benefits. Benefits are established and amended by state statute. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Sheriffs' Pension and Relief Fund, 6554 Florida Blvd, Suite 215, Baton Rouge, Louisiana 70806, or by calling (225) 922-0465.

Funding Policy. Plan members are required to contribute a percentage of their annual covered salary to the System. The Sheriff is required to contribute at an actuarially determined rate. Member contributions and employer contributions for the System are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The Sheriff's employer contribution for the System, as provided by state law, is funded through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the Sheriff.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

Contributions required and made to the System were as follows:

Fiscal year ended June 30,	1999	1998	1997
Member contribution %	8.70%	8.70%	8.70%
Employer contribution %	5.00%	5.00%	6.00%
Member contribution \$	\$ 591,613	\$ 459,907	\$ 390,223
Employer contribution \$	\$ 348,521	\$ 275,998	\$ 275,407

7) Deferred Compensation Plan

Employees of the Terrebonne Parish Sheriff may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments). The Plan is accounted for in an agency fund.

The deferred compensation plan is available to all employees of the Sheriff. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or an unforeseeable emergency.

The Plan is sponsored by the National Association of Counties and is administered by an unrelated third party administrator, the Public Employees Benefits Services Corporation (PEBSCO). Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by PEBSCO, until paid or made available to the employees or beneficiaries, are the property of the Sheriff subject only to the claims of the Sheriff's general creditors. In addition, the participants in the plan have rights equal to those of the general creditors of the Sheriff, and each participant's rights are equal to his or her share of the fair market value of the plan assets. The Sheriff believes that it is unlikely that plan assets will be needed to satisfy claims of general creditors that might arise. The Plan had investments with a market value of \$290,991 at June 30, 1999.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

8) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to taxing bodies and others and due to prisoners follows:

	Sheriff's Fund	Tax Collector	Bond and Fines	Inmate Deposit	Community Service
Balances at June 30, 1998	\$ 95,524	\$ 143,342	\$ 208,359	\$ 36,922	\$ 2,651
Additions	1,051,937	33,034,972	1,226,728	482,746	32,705
Reductions	(995,841)	(31,970,088)	(1,208,301)	(468,235)	(33,030)
Balances at June 30, 1999	<u>\$ 151,620</u>	<u>\$ 1,208,226</u>	<u>\$ 226,786</u>	<u>\$ 51,433</u>	<u>\$ 2,326</u>

(cont.)	Narcotic Seizure Account	Scholarship and Gifts	Deferred Compensation	Total
Balances at June 30, 1998	\$ 16,100	\$ 3,285	\$ 225,327	\$ 731,510
Additions	232	3,583	86,544	35,919,447
Reductions	-	(4,641)	(20,880)	(34,701,016)
Balances at June 30, 1999	<u>\$ 16,332</u>	<u>\$ 2,227</u>	<u>\$ 290,991</u>	<u>\$ 1,949,941</u>

9) Long-Term Obligations

a) Certificates of Indebtedness:

On December 8, 1997, the Sheriff issued Certificates of Indebtedness in the amount of \$1,500,000 for the purpose of acquiring equipment and making capital improvements. The Certificates will mature over a five year period ending December 1, 2002 and bear interest at 4.73%, payable semi-annually. The Certificates are secured by the general revenues of the Sheriff.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

Debt Service requirements for the Certificates of Indebtedness payable subsequent to June 30, 1999 follow:

<u>Year Ending June 30,</u>	<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	12/1/99	275,000	28,380	303,380
	6/1/00	-	21,876	21,876
2000		<u>275,000</u>	<u>50,256</u>	<u>325,256</u>
	12/1/00	290,000	21,876	311,876
	6/1/01	-	15,018	15,018
2001		<u>290,000</u>	<u>36,894</u>	<u>326,894</u>
	12/1/01	310,000	15,018	325,018
	6/1/02	-	7,686	7,686
2002		<u>310,000</u>	<u>22,704</u>	<u>332,704</u>
2003	12/1/02	<u>325,000</u>	<u>7,686</u>	<u>332,686</u>
		<u>\$ 1,200,000</u>	<u>\$ 117,540</u>	<u>\$ 1,317,540</u>

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

b) Summary of changes in General Long-term Obligations:

The following is a summary of general long-term obligation transactions for the year ended June 30, 1999:

	Bonded Debt	Capital Leases	Judgments Payable	Total
Long-term obligations payable, June 30, 1998	\$ 1,500,000	\$ 2,325	\$ 133,486	\$ 1,635,811
Additions	-	27,391	7,300	34,691
Reductions	(300,000)	(8,546)	(80,000)	(388,546)
Total long-term obligations payable, June 30, 1999	<u>\$ 1,200,000</u>	<u>\$ 21,170</u>	<u>\$ 60,786</u>	<u>\$ 1,281,956</u>

10) Risk Management and Self-Insurance Program

The Sheriff's Office is exposed to various risks of losses related to general liability, auto liability, property and group health benefits. For the year ending June 30, 1999, these risks are managed as follows:

The Sheriff's Office is insured for general liability claims by participation in the Louisiana Sheriff's Risk Management Program (a self-insurance fund). Historically, claims filed against the Program have not exceeded the coverage afforded, except for the year ended June 30, 1998, when liability claims exceeded insurance coverage by \$807,778.

The Sheriff's Office is insured for automobile liability, comprehensive, and collision coverages through the Louisiana Sheriff's Automobile Risk Program ( a self - insurance fund). Historically, claims filed against the Program have not exceeded the level of coverage afforded.

Other real and personal property is insured through coverage from commercial insurance companies.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

The Terrebonne Parish Sheriff's Office Group Health Plan was established by the Sheriff during the June, 1996 fiscal year. The partially self-insured plan was established to provide group medical indemnity coverage to qualifying employees and retirees of the Sheriff's Office. Gilsbar, Inc. is the benefit services manager and is responsible for administering and claims processing. Resources to pay claims are derived from employer and employee contributions. Monthly contributions, based on a conservative estimate of claims to be paid, are deposited into a separate cash account to insure funds will be available to pay claims as they are filed. Accordingly, \$45,050 in this account is included in cash at June 30, 1999. A reserve for outstanding claims of \$45,050 has also been established under the general fund at June 30, 1999. Liabilities are limited by the purchase of commercial insurance covering specific claims in excess of \$50,000 and aggregate claims in excess of approximately \$747,000. An analysis of claims activities for the current year and the two preceding years follows:

(In Thousands)				
Year Ended	Beginning Liability	Current Year Claims and Changes in Estimates	Actual Claim Payments	Ending Liability
June 30, 1997	\$ 114	\$ 589	\$ 642	\$ 61
June 30, 1998	\$ 61	\$ 685	\$ 697	\$ 49
June 30, 1999	\$ 49	\$ 692	\$ 696	\$ 45

11) Postretirement Health Care and Life Insurance Benefits

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Sheriff's employees become eligible for those benefits if they reach normal retirement age while working for the Sheriff. Those benefits for retirees and similar benefits for active employees are provided through an insurance company and the Terrebonne Parish Sheriff's Office Group Health Plan whose monthly premiums are paid jointly by the employee and the Sheriff. The Sheriff's costs of providing retiree health care and life insurance benefits are recognized as expenditures when the monthly premiums are paid. For the year ended June 30, 1999, the costs of retiree benefits totaled \$55,021. There were twenty eligible participants at year end receiving benefits.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

12) Sales Tax Revenues

The citizens of Terrebonne Parish approved a one-quarter percent sales tax on September 26, 1986 to be used for operations of the Sheriff, and on July 19, 1997, an additional one quarter percent sales tax was approved to be used for law enforcement. Sales tax revenue collected was \$7,059,571 for the year ended June 30, 1999.

13) Operating Leases

The Sheriff leases buildings, land and equipment under operating leases expiring in various years through 2000. During the year ended June 30, 1999, rental expenses under all operating leases totaled \$63,880. Certain operating leases provide for renewal options for periods of four years at their fair rental value at the time of the renewal. In the normal course of business, operating leases are generally renewed or replaced by other leases.

Minimum future rental payments under non-cancelable operating leases having remaining terms in excess of one year as of June 30, 1999 for the next year and in the aggregate follow:

<u>Year Ended</u> <u>June 30,</u>	<u>Amount</u>
2000	64,080
Total minimum future rental payments	<u>\$ 64,080</u>

14) Litigation and Claims

At June 30, 1999, the Sheriff is involved in several lawsuits claiming damages. Some of these suits are for substantial amounts. The Sheriff plans to vigorously oppose these suits and does not believe their ultimate disposition will materially affect the accompanying general purpose financial statements, except as follows:

On October 21, 1996, the district court rendered a judgment against the Sheriff of approximately \$119,000 including court costs and interest as a result of a lawsuit filed by a former Sheriff's Office deputy. The lawsuit asked for reimbursement of legal fees incurred by the former deputy in defending himself from criminal charges. During 1998, the Sheriff exhausted all appeals and the judgment became final. The Sheriff does not have insurance coverage for this claim. As of June 30, 1999, the total amount due to the plaintiff was \$60,786 including legal interest that is currently accruing at the rate of \$20 per day. Accordingly, \$60,786 is recorded as a liability in the General Long-Term Debt Account Group.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

The Sheriff settled a lawsuit in the amount of \$200,000 on November 2, 1999 that was partially reimbursed by insurance. Of the total settlement, \$150,000 had been received from the insurance company as of June 30, 1999 and the remaining \$50,000 exposure was expensed in the General Fund as litigation claims & settlements. The \$200,000 settlement was recorded as a General Fund liability at June 30, 1999 and is scheduled to be paid in the ensuing year.

**SUPPLEMENTAL INFORMATION**

SUPPLEMENTAL INFORMATION  
TERREBONNE PARISH SHERIFF

GENERAL FUND

June 30, 1999

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

SUPPLEMENTAL INFORMATION  
 TERREBONNE PARISH SHERIFF  
 Houma, Louisiana  
 General Fund

Statement of Expenditures - Budget (GAAP Basis) and Actual

Year Ended June 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Current			
Public safety:			
Personal service and related benefits:			
Sheriff salary	\$ 71,500	\$ 71,500	\$ -
Deputies salaries	7,520,840	7,702,648	(181,808)
Pension and payroll taxes	483,700	494,855	(11,155)
Travel and training	49,500	66,204	(16,704)
Total personal services and related benefits	8,125,540	8,335,207	(209,667)
Operating services:			
Hospitalization insurance	1,025,000	1,114,142	(89,142)
Autos and vehicle insurance	428,500	463,857	(35,357)
Other liability insurance	210,000	192,136	17,864
Total operating services	1,663,500	1,770,135	(106,635)
Operations and maintenance:			
Auto fuel and oil	342,000	318,316	23,684
Auto and vehicle maintenance	295,000	282,521	12,479
Deputy uniforms, supplies, etc.	151,000	152,376	(1,376)
Office supplies and expenses	186,400	254,595	(68,195)
Computer expenses	33,000	30,000	3,000
Telephone	81,000	73,232	7,768
Radio	32,000	43,376	(11,376)
Prisoner feeding and maintenance	590,000	580,297	9,703
Prisoner transport	20,000	13,483	6,517
Jail operations	1,085,000	740,028	344,972
Other professional fees	160,200	156,042	4,158
Criminal investigation expense	126,000	88,603	37,397
Leases	21,600	67,885	(46,285)
Commissary expenditures	-	16,113	(16,113)
Litigation claims, & settlements	200,000	296,715	(96,715)
Other	53,000	77,428	(24,428)
Total operations and maintenance	3,376,200	3,191,010	185,190
Debt service:			
Principal	-	8,423	(8,423)
Interest	-	3,779	(3,779)
Total debt service	-	12,202	(12,202)
Capital outlay:			
Autos and vehicles	500,000	534,408	(34,408)
Radio	75,000	78,177	(3,177)
Deputy equipment	55,000	123,878	(68,878)
Office equipment	6,200	53,816	(47,616)
Computer	2,000	2,305	(305)
Marine division	7,500	7,328	172
Total capital outlay	645,700	799,912	(154,212)
Total expenditures	\$ 13,810,940	\$ 14,108,466	\$ (297,526)

SUPPLEMENTAL INFORMATION  
TERREBONNE PARISH SHERIFF

FIDUCIARY FUND TYPE - AGENCY FUNDS

June 30, 1999

Sheriff's Fund

To account for funds held in connection with civil suits, Sheriff's sales and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Tax Collector Fund

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Bonds and Fines Fund

To account for the collection of bonds, fines, and costs and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Inmate Deposit Fund

To account for funds belonging to individuals incarcerated in the parish prison. The funds are used by prisoners to purchase personal items while incarcerated, and any remaining balances are returned to prisoners upon their release.

Community Service Fund

The Community Service Fund, created on September 15, 1986, accounts for court assessed fees collected from individuals on probation. These fees are used to defray the costs of probation supervision and are paid to the Sheriff's General Fund and the City of Houma.

Narcotic Seizure Account Fund

To account for monies obtained during drug operations and arrest. Disposition of the money is determined by court order.

### Scholarship and Gift Fund

To account for funds voluntarily withheld from employees of the Terrebonne Parish Sheriff's Office. The funds are used to purchase flowers or make donations in lieu of flowers to a named charity in the event of the death of an employee or an immediate family member of an employee. The only other use of these funds is for two (2) \$500.00 scholarships given each year to children of employees, who as freshman, will be attending a Louisiana college. Prior to September 2, 1999, funds were also used to purchase Christmas and birthday gifts for the Sheriff and watches for employees who reached twenty years of service.

### Deferred Compensation Fund

To account for the contributions and withdrawals by government employees who participate in the deferred compensation plan created and organized in accordance with Internal Revenue Code Section 457. The plan is administered by a third party, Public Employees' Benefits Services Corporation. The plan is available to all employees and permits employees to defer the income tax on a portion of their salaries until future years.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Fiduciary Fund Type - Agency Funds

Combining Balance Sheet  
6/30/99

	Sheriff's Fund	Tax Collector Fund	Bonds & Fines Fund	Inmate Deposit Fund	Community Service Fund	Narcotic Seizure Account Fund	Scholarship and Gift Fund	Deferred Compensation Fund	Totals
<b>ASSETS</b>									
Interest-bearing deposits	\$ 151,620	\$ 1,208,226	\$ 226,786	\$ 51,433	\$ 2,326	\$ 16,332	\$ 2,227	\$ -	\$ 1,658,950
Property and rights held under deferred compensation plan	-	-	-	-	-	-	-	290,991	290,991
<b>Total assets</b>	<b>\$ 151,620</b>	<b>\$ 1,208,226</b>	<b>\$ 226,786</b>	<b>\$ 51,433</b>	<b>\$ 2,326</b>	<b>\$ 16,332</b>	<b>\$ 2,227</b>	<b>\$ 290,991</b>	<b>\$ 1,949,941</b>
<b>LIABILITIES</b>									
Due to taxing bodies and others	\$ 151,620	\$ 1,208,226	\$ 226,786	\$ -	\$ 2,326	\$ 16,332	\$ 2,227	\$ -	\$ 1,607,517
Obligations to employees under deferred compensation plan	-	-	-	-	-	-	-	290,991	290,991
Due to prisoners	-	-	-	51,433	-	-	-	-	51,433
<b>Total liabilities</b>	<b>\$ 151,620</b>	<b>\$ 1,208,226</b>	<b>\$ 226,786</b>	<b>\$ 51,433</b>	<b>\$ 2,326</b>	<b>\$ 16,332</b>	<b>\$ 2,227</b>	<b>\$ 290,991</b>	<b>\$ 1,949,941</b>

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Fiduciary Fund Type - Agency Funds  
Combining Statement of Changes in Assets and Liabilities

Year Ended June 30, 1999

	Sheriff's Fund	Tax Collector Fund	Bonds & Fines Fund	Inmate Deposit Fund	Community Service Fund	Narcotic Seizure Account Fund	Scholarship and Gift Fund	Deferred Compensation Fund	Totals
Balances, beginning of year	\$ 95,524	\$ 143,342	\$ 208,359	\$ 36,922	\$ 2,651	\$ 16,100	\$ 3,285	\$ 225,327	\$ 731,510
Additions:									
Deposits	1,051,937	-	-	-	-	-	-	-	1,051,937
Suits, sales, and garnishments	-	-	275,771	-	-	-	-	-	275,771
Bonds	-	-	947,719	-	32,490	-	-	-	980,209
Fines and cost	-	-	-	482,746	-	-	-	-	482,746
Prisoner deposits	-	-	-	-	-	-	-	-	-
Taxes, fees, etc., paid to tax collector	-	32,942,931	-	-	-	-	-	-	32,942,931
Deferred compensation contributions	-	-	-	-	-	-	-	50,123	50,123
Employee contributions	-	-	-	-	-	-	3,583	-	3,583
Investment income	-	-	-	-	-	-	-	36,421	36,421
Interest	-	92,041	3,238	-	215	232	-	-	95,726
Total additions	1,051,937	33,034,972	1,226,728	482,746	32,705	232	3,583	86,544	35,919,447
Total	1,147,461	33,178,314	1,435,087	519,668	35,356	16,332	6,868	311,871	36,650,957
Reductions:									
Taxes, fees, etc., distributed to taxing bodies and others	-	31,385,497	-	-	-	-	-	-	31,385,497
Deposits settled to -									
Sheriff's General Fund	192,875	584,591	22,856	-	32,725	-	-	-	833,047
Clerk of Court	45,367	-	717,351	-	-	-	-	-	762,718
Litigants	733,040	-	-	-	-	-	-	-	733,040
Scholarships and gifts	-	-	-	-	-	-	4,641	-	4,641
Other settlements	24,559	-	468,094	468,235	305	-	-	-	961,193
Participant withdrawals	-	-	-	-	-	-	-	18,318	18,318
Other	-	-	-	-	-	-	-	2,562	2,562
Total reductions	995,841	31,970,088	1,208,301	468,235	33,030	-	4,641	20,880	34,701,016
Balances, end of year	\$ 151,620	\$ 1,208,226	\$ 226,786	\$ 51,433	\$ 2,326	\$ 16,332	\$ 2,227	\$ 290,991	\$ 1,949,941

**SUPPLEMENTARY FINANCIAL REPORTS**

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# Bergeron & Lanaux

— CERTIFIED PUBLIC ACCOUNTANTS —  
A PROFESSIONAL CORPORATION

CLAUDE E. BERGERON, CPA  
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MICHAEL D. BERGERON, CPA

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Jerry J. Larpenter  
Terrebonne Parish Sheriff  
Houma, Louisiana

We have audited the financial statements of the Terrebonne Parish Sheriff as of and for the year ended June 30, 1999, and have issued our report thereon dated December 8, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Terrebonne Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Terrebonne Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, the State of Louisiana, the Legislative Auditor for the State of Louisiana, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

December 8, 1999

*Bergeron & Lanaux*

TERREBONNE PARISH SHERIFF  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For the Year Ended June 30, 1999

We have audited the financial statements of the Terrebonne Parish Sheriff as of and for the year ended June 30, 1999, and have issued our report thereon dated December 8, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 1999 resulted in a unqualified opinion.

**Section I Summary of Auditor's Reports**

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control		
Material Weakness	___ Yes	XX No
Reportable Conditions	___ Yes	XX No
Compliance		
Compliance Material to Financial Statements	___ Yes	XX No

b. Federal Awards - (Not applicable)

c. Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
Not applicable	

**Section II Financial Statement Findings**

There were none.

**Section III Federal Award Findings and Questioned Costs**

Not Applicable.

TERREBONNE PARISH SHERIFF  
SCHEDULE OF PRIOR YEAR FINDINGS  
For the Year Ended June 30, 1999

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**

There were none for the year ended June 30, 1998.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

Not applicable.

**SECTION III MANAGEMENT LETTER**

For year ended June 30, 1998, we issued a management letter recommending that the Terrebonne Parish Sheriff assess all date sensitive systems and equipment for year 2000 readiness. As of June 30, 1999, management has addressed the recommendation concerning year 2000 readiness. Management believes it has resolved the year 2000 readiness to the best of its ability.